

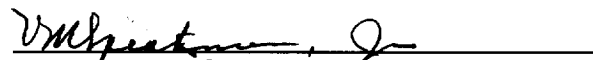
EMPLOYER STATUS DETERMINATION
Allegheny Valley Railroad Company

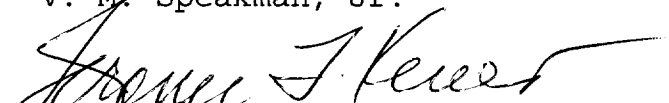
This is the determination of the Railroad Retirement Board concerning the status of Allegheny Valley Railroad Company (AVR) as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.) (RUIA). AVR has not previously been determined to be an employer under the RRA and RUIA.

Information regarding AVR was provided by Mr. Dennis E. Larson, Vice President, Administration & Law of AVR. Although AVR began as a non-carrier, upon its acquisition and operation of 22.65 miles of certain lines of consolidated Rail Corporation (Conrail) it became a class III carrier. See Interstate Commerce Commission (ICC) Finance Docket 32783, decided November 7, 1995. According to Mr. Larson, ARVC began operations October 28, 1995, and first compensated its two employees on that date. Mr. Larson stated that the line in question interchanges with Conrail in Pittsburgh, Pennsylvania. AVR is described as a "handling line carrier only", and Mr. Larson stated that the AVR anticipates approximately 1,850 car loads of traffic annually.

The evidence of record establishes that AVR is a class III rail carrier. Accordingly, it is determined that AVR is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C § 231a(a)(i)) and corresponding provision of the Railroad Unemployment Insurance Act effective October 28, 1995, the date it began operations and first compensated employees.


Glen L. Bower


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